VanderPloeg, and U.S. Patent 5,646,703 to Kamada et al. ("Kamada") and rejected claims 16 and 21 under 35 U.S.C. §103 (a) in view of Abileah, VanderPloeg, and U.S. Patent 6,630,973 to Matsuoka et al. ("Matsuoka").

Applicants respectfully traverse the rejection of claims 1-11 and 17-20. Even if combinable as suggested by the Examiner, Abileah and VanderPloeg fail to disclose or suggest the claimed subject matter.

For example, independent claims 1 and 19 recite an optical compensation sheet that comprises at least two optically anisotropic layers each formed by orienting an optically anisotropic compound.

Abileah does not disclose the claimed optical compensation sheet. On page 3 of the Office Action, the Examiner states, "Abileah teaches and discloses an LCD including a negative biaxial retarder on each side of a liquid crystal layer (entire patent) and a plurality of retarders. Abileah teaches that different types of retardation films (negative uniaxial, positive or negative biaxial) may be used in the invention (Column 14, Lines 13-18)." Abileah discloses different types of retardation films, but does not disclose a retarder (allegedly an optical compensation sheet) having at least two optically anisotropic layers. No single retarder in Abileah has two or more optically anisotropic layers.

VanderPloeg also fails to disclose the claimed optical compensation sheet. VanderPloeg discloses at column 5, lines 9-12 that each of first and second tilted retardation layers has a polar or incline angle which varies in at least one direction (upward or downward) through the thickness of the layer, and further discloses at column 8, lines 60-25 that two retarders 2 and 4 may be laminated or otherwise formed

together. Retarders 4 and 7, however, are non tilted (column 7, line 58), and VanderPloeg therefore does not disclose one retarder (allegedly an optical compensation sheet) having at least two optically anisotropic layers as recited in independent claims 1 and 19.

Claims 1 and 19 recite that viewing the two optically anisotropic layers from one side of the optical compensation sheet, one of the two optically anisotropic layers, when the optically anisotropic compound is uniaxial, is oriented so that a first angle of the optic axis of the uniaxial optically anisotropic compound to the optical compensation sheet plane increases continuously or stepwise in the thickness direction of the optical compensation sheet, or when the optically anisotropic compound is biaxial, is oriented so that a second angle of a direction giving maximum refractive index of the biaxial optically anisotropic compound to the optical compensation sheet plane increases continuously or stepwise in the thickness direction of the optical compensation sheet, and the other optically anisotropic layer, when the optically anisotropic compound is uniaxial, is oriented so that the first angle decreases continuously or stepwise in the thickness direction of the optical compensation sheet, or when the optically anisotropic compound is biaxial, is oriented so that the second angle decreases continuously or stepwise in the thickness direction of the optical compensation sheet.

VanderPloeg discloses that the polar or incline angle of a tilted retarder varies in at least one direction (upward or downward) through the thickness of the layer, but does not disclose polar or incline angles of each of a first and a second retardation layer that vary through the thickness of the layer as recited in independent claims 1 and 19. In all of the examples of VanderPloeg, the NW TN LV comprises negative tilted retarders 2

and 6, in which the incline or tilt angle of each of retarders 2 and 6 varies throughout the thickness of the layers from 60-76° on the side closest to backlight 3 down to approximately 5° on the side closest to the LC layer. For example, in example 2 of VanderPloeg, the incline or tilt angle of each of retarders 2 and 6 continuously varies throughout the thickness of the layers from 76° on the side closest to backlight 3 down to approximately 4° on the side closest to LC layer 10 (see column 15, lines 59-62 of VanderPloeg). Thus, when each of retarders 2 and 6 is viewed from the LC layer side, the incline or tilt angle of each of retarders 2 and 6 monotonously increases.

Neither Abileah, as admitted by the Examiner, nor VanderPloeg disclose angles of two optically anisotropic layers as recited in independent claims 1 and 19. Therefore, the subject matter of claims 1 and 19 would not have been obvious to one of ordinary skill in the art in view of Abileah and VanderPloeg. Accordingly, for at least these reasons, Applicants respectfully request that the Examiner withdraw the section 103(a) rejection of claims 1 and 19.

Applicants further submit that claims 2-11, 17, 18, and 20 depend from one of independent claims 1 and 19, and are therefore allowable for at least the same reasons that independent claims 1 and 19 are allowable. In addition, each of the dependent claims may recite unique combinations that are neither taught nor suggested by prior art.

Applicants respectfully traverse the 35 U.S.C. § 103(a) rejections of claims 12-16 and 21. Claims 12-16 depend from claim 1, while claim 21 depends from independent claim 19. Applicants respectfully submit that Kamada and Matsuoka do not repair the

deficiencies of Abileah and VanderPloeg, and claims 12-16 and 21 are patentable for at least the same reasons as independent claims 1 and 19.

In view of the foregoing arguments, Applicants respectfully request reconsideration and reexamination of this application and the timely allowance of the pending claims.

Please grant any extensions of time required to enter this Argument and charge any additional required fees to our Deposit Account No. 06-0916.

Respectfully submitted,

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